

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2744

Press

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353.354

Dated

20 — 11 — 18 67.

Not to be folded or roughly handled

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[Signature]

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*Proceedings of the Madras Government, Revenue Department,
20th November 1867.*

No. 353. Read the following letter from the Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Acting Chief Secretary, Government of Bombay, dated Simla, 1st November 1867, No. 3,527 :—

In reply to your letter No. 837, dated the 10th July 1867, I am desired to communicate the following orders on the questions therein raised in connection with the levy of License tax from public servants :—

1st.—In the case of an Officer who holds a substantive appointment, and acts in a higher one, the assessment should be on his substantive salary only; but when an Officer without any substantive appointment acts in any situation, the assessment will be on his temporary emoluments.

2nd.—The batta of a Warrant Medical Officer would not, as such, be exempt from assessment if he were otherwise liable to the tax; but inasmuch as Medical Warrant Officers in the Military Department, on less pay and allowances than those of a Captain of Infantry, have been exempted, a Warrant Medical Officer serving in the Civil Department (without any special salary) on the pay which he would have received in the Military Department, may also be exempted.

3rd.—The enquiry whether the “annual receipts” not less than Rupees 1,000 which bring a person under the operation of the Act, include temporary emoluments, or should be restricted to substantive pay, is met by the answer in the first case.

4th.—In reply to the question, whether a public servant who, on 1st June 1867, was paid at a less rate than Rupees 1,000 a year, should be subjected to License tax on his pay being raised during the year to a rate exceeding Rupees 1,000 per annum, I am to state that, as there is but one payment of the tax, the Officer is liable to be assessed only on the salary of which he was in receipt at the time when the Act took effect, and when the payment was due.

5th.—License tax is not to be levied monthly, but in the lump.

Ordered that this letter be communicated to the other Local Governments, the several Administrations, the Comptroller General of Accounts, the several Accountants General, and the Deputy Accountants General in independent charge.

(Signed) E. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 354. ORDER THEREON, 20th November 1867, No. 2,744.
Communicated to the Board of

Miscellaneous.

Revenue.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Military Department.
„ the Public Works Department.

Exd. S. T. Augustin.

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